

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

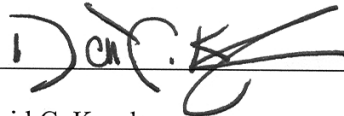
SECURITIES & EXCHANGE COMMISSION,)	
)	
Plaintiff,)	
)	
vs.)	CIVIL ACTION NO.
)	3:02-CV-128-DCK
FREDERICK J. GILLILAND,)	
)	
Defendant,)	
)	
and)	
)	
MM ACMC BANQUE DE COMMERCE, INC.,)	
)	
Relief Defendant.)	

ORDER

On this date, the Court considered the Receiver's First Motion to Allow Claims. The Court, being familiar with the pleadings and papers on file herein and having considered the motion, was of the opinion that it should be granted. Accordingly,

IT IS ORDERED that each of the net claims set forth in Exhibit "1" hereto shall be, and hereby are, allowed as claims in these proceedings.

Signed: May 30, 2007



David C. Keesler
United States Magistrate Judge

